



# CITY OF FALLS CHURCH

## Tax Rates 2007-2008

<b>Real Estate Tax (for 2007 only)</b>	\$1.01 per \$100 assessed value
<b>Personal Property Tax</b>	\$4.71 per \$100 assessed value (vehicles)
<b>Utility Tax (for residential users)</b>	
Water	10% of first \$50
Gas	\$0.70 + \$0.0039/CCF
Electricity	\$0.70 + \$0.007575/kWh (\$5 max)
Telephone	10% of first \$50
<b>Utility Tax (for commercial users)</b>	
Water	8% of total monthly water bill
Gas	\$0.676 + \$0.04098/CCF
Electricity	\$0.92 + \$0.004807/kWh
Telephone	20% of the first \$50
<b><u>Business, Professional and Occupational Licenses (BPOL)</u></b>	
Service Occupations	\$.36 per \$100 gross receipts
Professional Occupations	\$.52 per \$100 gross receipts
Specialized Occupations	\$.36 per \$100 gross receipts
Renting of Residential Property	\$.38 per \$100 gross receipts
Renting of Commercial Property	\$.53 per \$100 gross receipts
Contractors & Developers	\$.16 per \$100 gross receipts
Wholesale Merchants	\$.08 per \$100 gross receipts
<b>Tangible Personal Property Tax</b>	\$4.71 per \$100 assessed value (tangible personal property includes: business furniture, computer equipment, and machinery & tools)
<b>Sales &amp; Use Tax</b>	1% of total sale
<b>Short-Term Rental Tax</b>	1%
<b>Transient Lodging Tax</b>	5%
<b>Meal Tax</b>	4% on all food & drink sold for immediate consumption

Source: City of Falls Church Commissioner of Revenue  
City of Falls Church City Assessor  
City of Falls Church Finance Director

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[www.fallschurchva.gov](http://www.fallschurchva.gov)